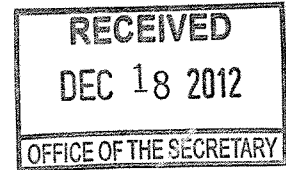


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
File No. 3-15116

In the Matter of

BDO China Dahua CPA Co., Ltd.;

Ernst & Young Hua Ming LLP;

KPMG Huazhen (Special General  
Partnership);

Deloitte Touche Tohmatsu Certified Public  
Accountants Ltd.;

PricewaterhouseCoopers Zhong Tian CPAs  
Limited

Respondents.

JOINT MOTION FOR ADJOURNMENT OF HEARING  
AND FOR A PREHEARING CONFERENCE,  
AND UNOPPOSED MOTION OF RESPONDENTS FOR  
EXTENSIONS OF THE ANSWER DATE

The Division of Enforcement (“Division”), together with Respondents BDO China Dahua CPA Co., Ltd. (“BDO China”), Ernst & Young Hua Ming LLP (“E&Y Hua Ming”), KPMG Huazhen (Special General Partnership) (“KPMG Huazhen”), Deloitte Touche Tohmatsu Certified Public Accountants Ltd. (“DTTC”), and PricewaterhouseCoopers Zhong Tian CPAs Limited (“PwC Shanghai”) (collectively, “the Firms”), by and through the undersigned counsel,

pursuant to Rules of Practice 154(a) and 221, jointly move the Court for an order granting the following relief on the grounds set forth in the accompanying brief:<sup>1</sup>

1. Setting aside the January 7, 2013 hearing date; and
2. Scheduling an in-person prehearing conference for January 9, 2013 at 9:30 a.m.

In addition, the above-mentioned Respondents, by and through the undersigned counsel for Respondents, pursuant to Rules of Practice 154(a) and 161, move for an extension of the due dates for their respective answers to the OIP to January 7, 2013. The Division does not oppose this request for an extension of time.

Dated: December 18, 2012

Respectfully submitted,



David Mendel (202) 551-4418

[mendeld@sec.gov](mailto:mendeld@sec.gov)

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549-5971

COUNSEL FOR DIVISION OF ENFORCEMENT

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Miles N. Ruthberg

[miles.ruthberg@lw.com](mailto:miles.ruthberg@lw.com)

Jamie L. Wine

[jamie.wine@lw.com](mailto:jamie.wine@lw.com)

Latham & Watkins LLP

885 Third Avenue

New York, NY 10022

(202)-906-1200

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<sup>1</sup> By filing this motion and the memorandum in support, the Firms do not waive or intend to waive any applicable defenses, including defenses asserting improper service or lack of jurisdiction, nor does the pre-Answer nature of this filing constitute a waiver of or intention to waive any other applicable defenses and denials which will be set forth in the Firms' Answers in this proceeding. The Division of Enforcement (the "Division") agrees that neither the filing of this motion and supporting memorandum, nor the pre-Answer nature of this filing, constitutes a waiver of any defense by the Respondents..



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Michael D. Warden  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

Gary Bendinger  
[gbendinger@sidley.com](mailto:gbendinger@sidley.com)

Sidley Austin LLP  
1501 K Street, N.W.  
Washington, D.C. 20005  
(202)736-8000

COUNSEL FOR RESPONDENT DELOITTE  
TOUCHE TOHMATSU CERTIFIED PUBLIC  
ACCOUNTANTS LTD.

---

Richard A. Martin, Esq.  
[rmartin@orrick.com](mailto:rmartin@orrick.com)

Robert G. Cohen, Esq.  
[rgcohen@orrick.com](mailto:rgcohen@orrick.com)

Orrick, Herrington & Sutcliffe LLP  
51 West 52nd Street  
New York, NY 10019  
212-506-5000

COUNSEL FOR THE RESPONDENT ERNST &  
YOUNG HUA MING LLP

---

Geoffrey F. Aronow, Esq.  
[geoffrey.aronow@bingham.com](mailto:geoffrey.aronow@bingham.com)

Timothy B. Nagy, Esq.  
[timothy.nagy@bingham.com](mailto:timothy.nagy@bingham.com)

Bingham McCutchen LLP  
2020 K Street, NW  
Washington, DC 20006  
202-373-6000

COUNSEL FOR RESPONDENT KPMG  
HUAZHEN (SPECIAL GENERAL  
PARTNERSHIP)

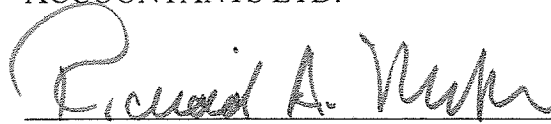
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Michael D. Warden  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

Gary Bendinger  
[gbendinger@sidley.com](mailto:gbendinger@sidley.com)

Sidley Austin LLP  
1501 K Street, N.W.  
Washington, D.C. 20005  
(202)736-8000

COUNSEL FOR RESPONDENT DELOITTE  
TOUCHE TOHMATSU CERTIFIED PUBLIC  
ACCOUNTANTS LTD.



---

Richard A. Martin, Esq.  
[rmartin@orrick.com](mailto:rmartin@orrick.com)

Robert G. Cohen, Esq.  
[rgcohen@orrick.com](mailto:rgcohen@orrick.com)

Orrick, Herrington & Sutcliffe LLP  
51 West 52nd Street  
New York, NY 10019  
212-506-5000

COUNSEL FOR THE RESPONDENT ERNST &  
YOUNG HUA MING LLP

---

Geoffrey F. Aronow, Esq.  
[geoffrey.aronow@bingham.com](mailto:geoffrey.aronow@bingham.com)

Timothy B. Nagy, Esq.  
[timothy.nagy@bingham.com](mailto:timothy.nagy@bingham.com)

Bingham McCutchen LLP  
2020 K Street, NW  
Washington, DC 20006  
202-373-6000

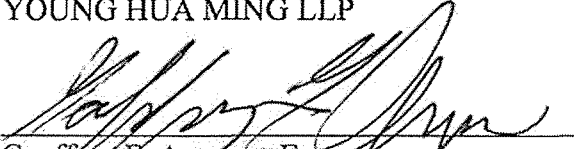
COUNSEL FOR RESPONDENT KPMG  
HUAZHEN (SPECIAL GENERAL  
PARTNERSHIP)

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Michael D. Warden  
[mwarden@sidley.com](mailto:mwarden@sidley.com)  
Gary Bendinger  
[gbendinger@sidley.com](mailto:gbendinger@sidley.com)  
Sidley Austin LLP  
1501 K Street, N.W.  
Washington, D.C. 20005  
(202)736-8000  
COUNSEL FOR RESPONDENT DELOITTE  
TOUCHE TOHMATSU CERTIFIED PUBLIC  
ACCOUNTANTS LTD.

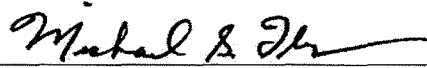
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Richard A. Martin, Esq.  
[rmartin@orrick.com](mailto:rmartin@orrick.com)  
Robert G. Cohen, Esq.  
[rgcohen@orrick.com](mailto:rgcohen@orrick.com)  
Orrick, Herrington & Sutcliffe LLP  
51 West 52nd Street  
New York, NY 10019  
212-506-5000  
COUNSEL FOR THE RESPONDENT ERNST &  
YOUNG HUA MING LLP



---

Geoffrey F. Aronow, Esq.  
[geoffrey.aronow@bingham.com](mailto:geoffrey.aronow@bingham.com)  
Timothy B. Nagy, Esq.  
[timothy.nagy@bingham.com](mailto:timothy.nagy@bingham.com)  
Bingham McCutchen LLP  
2020 K Street, NW  
Washington, DC 20006  
202-373-6000  
COUNSEL FOR RESPONDENT KPMG  
HUAZHEN (SPECIAL GENERAL  
PARTNERSHIP)



---

Michael S. Flynn, Esq.

[michael.flynn@davispolk.com](mailto:michael.flynn@davispolk.com)

Davis Polk & Wardwell, LLP

450 Lexington Avenue

New York, NY 10017

(212) 450-4000

COUNSEL FOR RESPONDENT

PRICEWATERHOUSECOOPERS ZHONG TIAN

CPAS LIMITED

---

Deborah R. Meshulam, Esq.

[deborah.meshulam@dlapiper.com](mailto:deborah.meshulam@dlapiper.com)

DLA Piper LLP

500 Eighth Street, N.W.

Washington, D.C. 20004

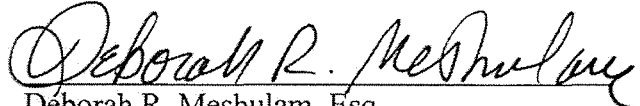
(202) 799-4511

COUNSEL FOR BDO CHINA DAHUA CPA CO.,

LTD.

---

Michael S. Flynn, Esq.  
[michael.flynn@davispolk.com](mailto:michael.flynn@davispolk.com)  
Davis Polk & Wardwell, LLP  
450 Lexington Avenue  
New York, NY 10017  
(212) 450-4000  
COUNSEL FOR RESPONDENT  
PRICEWATERHOUSECOOPERS ZHONG TIAN  
CPAS LIMITED



Deborah R. Meshulam, Esq.  
[deborah.meshulam@dlapiper.com](mailto:deborah.meshulam@dlapiper.com)  
DLA Piper LLP  
500 Eighth Street, N.W.  
Washington, D.C. 20004  
(202) 799-4511  
COUNSEL FOR BDO CHINA DAHUA CPA CO.,  
LTD.